

Revision Date: March 2011

Chapter: Payroll Reporting Procedures

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Subsection: Contribution Codes

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+ The member pays their own contributions.

++ The member pays their own contributions, but the employer has adopted the IRC 414(h)(2) resolution that is on file with CalPERS which allows the member contributions to be reported on a tax deferred basis; OR the employer pays the member contributions and the EPMC resolution is on file with CalPERS.

* Do not withhold contributions until instructed by CalPERS

** Agency must file a resolution with CalPERS prior to reporting pre-tax contributions receivable. See 'pre-tax payroll deduction plan for service credit purchase' in this chapter.

*** Must be established prior to July 1, 1983.

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Subsection: Pay Rate

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“Pay Rate” is the normal monthly rate of pay or base pay of the member, paid in cash to similarly situated members of the same group or class of employment for services rendered on a full time basis during normal working hours. It can be an hourly, daily, or monthly rate.

Always use the member’s FULL-TIME pay rate. **Always use the member’s FULL-TIME pay rate.**

The pay rate must be a positive numeric value and cannot exceed eight digits in length (e.g., 99999.999). CalPERS requires that pay rates be reported with three places after the decimal. For example:

- An hourly rate of ~~\$8.00~~ **\$8.70** and one-half would be reported as ~~8.005~~ **8.705**.
- A daily rate of \$60.00 would be reported as 60.000.

For further information on reporting pay rates, see ‘Pay Rate/Earnings Relationship’ in this section.

SERVICE PERIOD

“Service Period” is a 5-digit numeric code that identifies the month, year, and type of payroll period for which the transaction is being reported.

- The first two digits of the service period identify the month in which the service period ends. The ending date is the last date of service for which compensation was earned, regardless of the date the actual salary payment was made.

a. Monthly report for April **2008** (service period ends in April) 04-08-0

b. Bi-weekly report for period September 18 through October 1, **2008**

(last day of service period determines month of the report) 10-08-3

- The third and fourth digits identify the year in which the service period ends.

Only the last two digits of the year are used.

a. Monthly report for December 2008 (service period ends in 2008) 12-08-0

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- The fifth digit indicates the frequency of the payroll report and the chronological sequence within the month. All payroll reports to CalPERS must be submitted under one of the following types:

Number of Payroll			
FREQUENCY	# OF PAYROLL PERIODS/YEAR	TYPE CODE	DESCRIPTION
MONTHLY	12	0	MONTHLY
SEMI-MONTHLY	24	1	FIRST HALF OF MONTH (1ST THROUGH 15TH)
		2	SECOND HALF OF THE MONTH (16TH THROUGH THE END OF THE MONTH)
BI-WEEKLY	26	3	FIRST REPORT IN THE MONTH (ENDING ON THE 1ST THROUGH THE 14TH)
		4	SECOND REPORT IN THE MONTH (ENDING ON THE 15TH THROUGH THE 28TH)
		5	THIRD REPORT IN THE MONTH (OCCURS WHENEVER SERVICE PERIOD ENDING DATES ARE 29, 30, OR 31)
QUADRI-WEEKLY	13	6	FIRST REPORT IN THE MONTH (ENDING ON THE 1ST THROUGH THE 28TH)
		7	SECOND REPORT IN THE MONTH (OCCURS WHENEVER THE SERVICE PERIOD ENDING DATES ARE 29, 30 OR 31)
NOTE: CHANGES IN THE FREQUENCY IN WHICH PAYROLL REPORTS ARE SUBMITTED MUST BE APPROVED BY CALPERS IN ADVANCE. IF YOU HAVE QUESTIONS REGARDING CHANGING PAYROLL FREQUENCIES, CONTACT THE EMPLOYER CONTACT CENTER AT 888 CALPERS (OR 888-225-7377).			

PAYROLL FREQUENCY / EMPLOYER PROFILE

To find out what payroll frequency CalPERS is showing for your agency and validate reporting dates, please select this link or copy and paste into your Internet browser:

<http://www.calpers.ca.gov/index.jsp?bc=/employer/admin-rptg/pyrl-contribs/retirement/pyrl-rptg/rptg-methods/home.xml>

For more information, please contact the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

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Subsection: Survivor Contribution

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“Survivor Contribution” is the amount of contribution a member pays for the 1959 Survivor Benefit. Refer to the Annual Employer Statement ~~or the Member Action Request Form (PERS-AESD-1)~~ to determine if the member has this benefit. Members covered by the 1959 Survivor Benefit contribute the following amounts based on the reporting frequency:

When the member is covered, the survivor contribution should always be shown as a 3-digit numeric value. It may be positive or negative depending on the circumstances.

The 1959 Survivor Benefit provides for a survivor benefit upon death of the member before retirement. In most cases, a member does not have both 1959 Survivor Benefit coverage and Social Security coverage with a single employer. Contact the Employer Contact Center if you have questions.

The full amount of survivor contribution is due for a service period even if only one day’s earnings are reported. Make only one deduction each service period. The contribution is not due on retroactive salary adjustments or special compensation entries (Contribution Codes 05, 15, 06 or 16).

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Section: Selecting and Reporting Contribution Codes

Subsection: Contribution Codes 03 and 13

Heading: Prior Period Earnings Adjustment

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Member earnings reported in arrears and adjustments to correct pay rates and/or earnings previously reported in error, or to report an entry with a different service period type (i.e., monthly paid elected officials on a bi-weekly report).

When contribution code 03 or 13 is used to report corrections for more than ~~one~~ **one** service period, you must use a separate entry for each service period so that CalPERS can properly credit service to a member's account.

A non-current service period must be entered for every code 03 or 13 transaction.

There are three ways to use contribution code 03 or 13.

Example 1: To report earnings in arrears, i.e., when a member was erroneously omitted from a previous payroll report,

Enter the transaction as it should have read, using the correct previous service period and contribution code 03 or 13.

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Subsection: Contribution Codes 03 and 13

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Example 2: To correct pay rate and earnings or Coverage Group or an entire entry that was previously reported in error.

Enter the original transaction including the original service period, but use contribution codes 03 or 13 and report member earnings, contribution amount and survivor contribution as negative amounts. This removes the incorrect entry. Now enter the correct transaction, again using the original service period and contribution code 03 or 13. If a non-member was reported in error, reverse out the original entry and stop there.

Maria R. Santos was reported incorrectly for the first bi-weekly January 2008 service period as a miscellaneous member (coverage group code 70001). She became a police officer on January 1, 2008 (coverage group code 75001). Member contributions are paid by the member for miscellaneous service but paid by the employer for police officers. Correct this error as follows:

PAY CODE	PAY RATE		MEMBER EARNINGS	MEMBER PAID CONTRIBUTION			
	TYPE				RATE	CODE	AMOUNT
	3	01	3,000.000	-1384.62	0.0700	03	-96.92
	3	01	3,000.000	1,384.62	0.0900	00	.00

Example 3: To increase or decrease the amount of earnings previously reported.

This method is used to correct earnings and contribution amount. (If the pay rates, service period and/or coverage group code needs to be corrected, use method in example 2.) Make an entry which includes the original service period, coverage group code, and pay rate; report the difference in earnings and contributions using contribution code 03 or 13. Multiply earnings by contribution rate to get the correct contribution amount.

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Section: Selecting and Reporting Contribution Codes

Subsection: Contribution Codes 04 and 14

Heading: Contribution Receivable

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CONTRIBUTION CODES 04 AND 14 — CONTRIBUTION RECEIVABLE

Contributions a member makes for redepositing contributions previously withdrawn, contributions for purchasing service credit, or other special instances where a receivable is necessary.

A contribution code 04 or 14 entry may ONLY be used after CalPERS has established the receivable and has sent the employer an **Authorization for Contribution and/or Rate Adjustment Form** (PERS-MEM-823A). The PERS-MEM-823A will identify:

- A) the member
- B) the date the deduction should begin
- C) the amount of the deduction
- D) the total number of payments required

The code 14 (tax deferred) entry may only be used after ~~filling~~ the employer has filed a resolution with CalPERS. ~~See the 'General Information' in this section.~~ and the member has elected the plan.

Members may have more than one receivable deduction at any given time. Each MUST be reported as a separate transaction.

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Section: Selecting and Reporting Contribution Codes

Subsection: Contribution Codes 07

Heading: Prior Period Survivor Contribution Adjustment

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CONTRIBUTION CODE 07 — PRIOR PERIOD SURVIVOR CONTRIBUTION ADJUSTMENT

An adjustment necessary to correct an error in the Survivor Contribution for a member. Current Survivor Contributions should be reported with the regular line entry.

A single contribution code 07 entry may be used to correct multiple reporting errors by accumulating the Survivor Contribution amount for each service period into one total amount (not to exceed \$9.99) and entering the earliest service period being adjusted. If adjustments are more than \$9.99, additional adjustments may be made on a separate entry.

Example: Bradley L. Jones' Survivor Contributions were not reported for the May and June 2008 monthly service periods. The monthly survivor contribution amount is \$2.00. Report the contributions for both service periods as follows:

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Section: Contribution Reporting Procedures

Subsection: EPMC

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Summary: page 113

EMPLOYER PAID MEMBER CONTRIBUTIONS (EPMC) CONVERTED TO BASE SALARY IN FINAL COMPENSATION PERIOD (LAST 12 OR 36 MONTHS OF EMPLOYMENT)

Example: Christine Perez receives earns \$2,000 per month and the employer pays the tax deferred member contributions at seven percent of salary (EPMC) for the entire group or class of employees until their final compensation period. The employer has amended their contract with CalPERS so that the EPMC is converted to salary and tax deferred member contributions are paid by all employees in a group or class in their final compensation period (G.C. section 20692). The following example is how Christine's payroll is reported prior to her final compensation period (the employer pays the tax deferred member contributions on her behalf):

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Section: Contribution Reporting Procedures

Subsection: EPMC

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Summary: page 114

PAYING AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER CONTRIBUTIONS (EPMC) AS SPECIAL COMPENSATION

Example: James Lee receives earns \$2,000.00 per month and the employer pays the tax deferred member contributions at seven percent of salary (EPMC) for the entire group or class of employees. The employer has agreed to report the value of the EPMC as special compensation for the entire group and has adopted a formal resolution to this effect and submitted it to CalPERS (G.C. section 20636(c)(4)). It is reported as an additional special compensation payroll entry as follows:

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Section: Contribution Reporting Procedures

Subsection: Tax Deferred Contributions

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TAX DEFERRED CONTRIBUTIONS

Tax deferred contributions paid by the employee ("Employer Pick-up" under IRC Section 414(h)(2)).

Example: Anita Jones ~~receives~~ **earns** \$2,000 per bi-weekly service period and pays her own contributions at seven percent of salary. The entire group or class has elected to have their member contributions tax deferred and have adopted the IRC Section 414(h)(2) ~~plan~~ **resolution** ("Employer Pick-up" of contributions).

Tax deferred contributions paid by the employer (Employer Paid Member Contributions (EPMC)).

Example: Kevin Martinez ~~receives~~ **earns** \$2,000 per monthly service period and the employer pays the tax deferred member contributions at seven percent of salary (EPMC) for the entire group or class of employees (G.C. section 20691).

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Section: Basic Contribution Calculation

Subsection:

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Summary: page 117

If (c) applies, the member earnings may or may not need to be modified. Check the Annual Employer Statement for the formula. Modify the total earnings each service period (regular earnings and special compensation) by the modification factor if found on the Annual Employer Statement.

- 4- Next, multiply the modified or unmodified earnings by the contribution rate. This rate is based upon the employee's nearest age at entry into safety service covered by this retirement formula. Verify the employee's age on the Member Action Request form, to determine the rate.

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Section: BI-Weekly Reporting Frequency

Subsection:

Heading:

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"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings (\$183.99 and less) x 0.66667 x Member Contribution Rate = Member Contributions

SERVICE PERIOD			PAY CODE	PAY RATE	MEMBER EARNINGS	MEMBER PAID CONTRIBUTION		
MO	YEAR	TYPE				RATE	CODE	AMOUNT
07	08	3	04	15.000	165.00	0.0700	00	.00
07	08	3	09	25.000 10.000	25.00 10.00	0.0700	00	.00

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Section: Pay Rate / Earnings Relationship

Subsection:

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Summary: page 123

Before:

Earnings Divided by Pay Rate Equals Service Credit					
EXAMPLE:	1. <u>MEMBER EARNINGS</u> MONTHLY PAY RATE	=	<u>\$1,200.00</u> <u>\$1,200.000</u>	=	1.000 MONTH OF SERVICE CREDIT
	2. <u>MEMBER EARNINGS</u> MONTHLY PAY RATE	=	<u>\$600.00</u> <u>\$1,200.000</u>	=	0.500 MONTH OF SERVICE CREDIT
	3. <u>MEMBER EARNINGS</u> HOURLY PAY RATE	=	<u>\$600.00</u> <u>\$7.500</u>	=	80 HOURS OF SERVICE CREDIT
	4. <u>MEMBER EARNINGS</u> DAILY PAY RATE	=	<u>\$600.00</u> <u>\$30.000</u>	=	20 DAYS OF SERVICE CREDIT

After:

Earnings Divided by Pay Rate Equals Service Credit					
EXAMPLE:	5. <u>MEMBER EARNINGS</u> MONTHLY PAY RATE	=	<u>\$1,200.00</u> <u>\$1,200.000</u>	=	1.000 MONTH OF SERVICE CREDIT
	6. <u>MEMBER EARNINGS</u> MONTHLY PAY RATE	=	<u>\$ 600.00</u> <u>\$1,200.000</u>	=	0.500 MONTH OF SERVICE CREDIT
	7. <u>MEMBER EARNINGS</u> HOURLY PAY RATE	=	<u>\$ 600.00</u> <u>\$ 7.500</u>	=	80 HOURS OF SERVICE CREDIT
	8. <u>MEMBER EARNINGS</u> DAILY PAY RATE	=	<u>\$ 600.00</u> <u>\$ 30.000</u>	=	20 DAYS OF SERVICE CREDIT

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Section: Pay Rate / Earnings Relationship

Subsection: Proper Reporting of Overtime Rates for School Members

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All pay rates and ~~earning~~ earnings should reflect the straight time rate of \$15 per hour. In the correct example below, reporting to CalPERS may be consolidated on one line reflecting a \$15 hourly pay rate and total earnings of \$2,400.

Before alignment:

<i>MONTH</i>	<i>PAY RATE</i>	<i>MEMBER EARNINGS</i>
CORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$15.00	\$300.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$22.50	\$450.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$15.00	\$450.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$22.50	\$300.00

After alignment:

<i>MONTH</i>	<i>PAY RATE</i>	<i>MEMBER EARNINGS</i>
CORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$15.00	\$300.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$22.50	\$450.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$15.00	\$450.00
INCORRECT		
SEPT (REG HRS)	\$15.00	\$2,100.00
SEPT (OT HRS)	\$22.50	\$300.00

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Section: Pay Rate / Earnings Relationship

Subsection: Furlough Reporting

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FURLOUGH REPORTING

Trial Courts

Senate Bill 75 requires retirement service credit and compensation earnable for CalPERS members employed by a trial court that are subject to mandatory furloughs during the 2009-2010 fiscal year be based on the amounts had the employee not been subject to mandatory furloughs.

For more detailed information and an example of Trial Courts furlough reporting, go to the [Procedures Manual Appendix](#) located at the end of this manual.

Public Agencies & Schools

The employer will need to report the full pay rate and the reduced earnings resulting from the furlough days. The member may see a reduction in service credit depending on the amount of furloughs.

If a member is reported less than 10 full months, 215 days or 1720 hours in a fiscal year, the service credit will be less than one year. A member would begin to see less than a full year of service if they are working less than 144 hours per month or 34 hours per week.

Service Purchase Option

There is no provision in the Public Employees' Retirement Law which allows members to purchase furlough time.

AB 1651 (Chapter 574, Statutes of 2010)

Implementation of AB 1651 does not change the manner in which an employer reports payroll to CalPERS. Employers should continue to report the member's normal pay rate and the furlough reduced earnings to the System. Due to the variety and complexity of the furlough plans being administered among employers, CalPERS has determined that the most efficient approach to implement this legislation is through an annual adjustment process, in which CalPERS will request employers furnish furlough information.

For more information, call the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

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Section: Payroll Reporting Methods

Subsection:

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Header:

PAYROLL REPORTING METHODS

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Chapter: Payroll Reporting Procedures

Section: ACES Reporting

Subsection: Employer User Security Agreement

Heading: PERS-AESD-43

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Summary: page 136

**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER USER SECURITY AGREEMENT**

(TO BE COMPLETED BY EMPLOYER AND EMPLOYEE) (PLEASE COMPLETE ONLINE OR PRINT LEGIBLY)

EMPLOYEE		EMPLOYER
Employee Name :		Employer Name:
Employee Social Security Number:	Date of Birth:	Employer Code (CalPERS):
Employee Business Phone:	Employee Business Fax:	Employer Mailing Address:
Employee Business E-mail Address:		Employer Physical Address: (if different than mailing)
<p>Please check all that apply: <input type="checkbox"/> Account Administrator <input type="checkbox"/> Internet Forms: Health <input type="checkbox"/> Internet Forms: Membership</p> <p><input type="checkbox"/> Public Agency Billing <input type="checkbox"/> Annual Member Statement Employer Report <input type="checkbox"/> Service Credit Purchase Status</p> <p><input type="checkbox"/> Participant Inquiry <input type="checkbox"/> Payroll File Transfer <input type="checkbox"/> Annual Employer Statement</p>		

By signing this document, the employee referenced above acknowledges reading, understanding, and agreeing to its contents and realizes the consequences of not complying with the terms stated below.

ACES User responsibilities:

- Passwords must be kept confidential. Reasonable precaution must be maintained including but not limited to:
 - Not sharing or allowing others access to your password for any reason
 - Securing the terminal with a password or locking device when logged onto ACES, when leaving the workstation
 - Immediately reporting any suspicious circumstances or unauthorized individuals observed in the work area to a supervisor
- Access and/or transmit information only relevant and necessary in the ordinary course of performing job official duties
- CalPERS record information shall only be disclosed to individuals when relevant and necessary when performing official duties. Unauthorized disclosures include, but are not limited to:
 - Disclosing social security number of another person when not part of job responsibilities
- CalPERS record information shall not be transmitted or used for personal reasons, including but not limited to:
 - Making personal inquiries of friends or relatives; accessing information about another person, including locating their residence address, for any reason that is not related to job responsibilities

ACES Administrators' responsibilities:

- Maintain all California Public Employees' Retirement System Employer User Security Agreement forms (AESD-43) and *Delete "ACES User Access"* forms (AESD-42) in a secured location
- Ensure Security Agreements are fully completed and signed by a manager or supervisor prior to processing or faxing to CalPERS. Completed forms may be faxed to 916-795-1523.
- Immediately fill out, electronically submit, and maintain a copy of the *Delete "ACES User Access"* form (AESD-42) for all ACES users who no longer have ACES access for two years
- Direct staff that:
 - Passwords must be kept confidential at all times and not be shared for any reason
 - Computer terminals must be secured with a password or locking device when unattended and logged into ACES
 - Suspicious circumstances and unauthorized individuals should be reported immediately to a manager or supervisor

I have read and understand the security policies stated above. I acknowledge and agree to utilize all CalPERS systems in accordance with the terms outlined in the California Public Employees' Retirement Law and CalPERS business practices, policies, and procedures. Failure to comply with these policies may result in revocation of my access to ACES, adverse action, and/or civil or criminal liability under applicable laws. I further understand that I can undergo disciplinary action from my employer up to and including termination of employment.

I certify under penalty of perjury, under the laws of the State of California, that the information provided above is true and correct.

The California Public Employees' Retirement System (CalPERS) collects personal information to administer the various programs, accessed through the Automated Communications Exchange System (ACES), for which it has responsibility. Employers may NOT share information with any other entity without the express written approval of CalPERS. The information contained in CalPERS records is confidential, and CalPERS is required by law to protect such information from unauthorized access, use, and disclosure.

Employee Signature:	Date:
Employer Signature: (Manager/Supervisor)	Date:

This form must be completed for each employee using CalPERS online access and be available to CalPERS upon request. Forms must be RETAINED IN A SECURE WORK SITE LOCATION of the Employer, for the life of the Agreement and for two years following the deactivation or termination of the Agreement. CalPERS is to be notified immediately in the event that any of its sensitive or confidential information is subjected to unauthorized disclosure, modification or destruction. Completed forms may be faxed to 916-795-1523.

PERS-AESD-43 (03/07)

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Chapter: Payroll Reporting Procedures

Section: Reporting Deadlines

Subsection:

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CalPERS may waive delinquent charges upon satisfactory proof of conditions existing beyond the employer's control. Normally, CalPERS does not consider internal procedures or payment processes utilized by an employer as acceptable justification for late reporting and contribution payments. Requests for waivers should be submitted in writing to CalPERS Headquarters in Sacramento on or immediately after the date the payroll reports and/or contributions are due. Requests for time extensions and delinquency waivers may be submitted using the **CalPERS Time Extension Delinquency Form Request for Time Extension and Delinquency Waiver** (PERS01E0001). This form can be found on the CalPERS Web site at www.calpers.ca.gov in the CalPERS Retirement Program Forms section.

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Section: Appendix

Subsection:

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Before:

Hours per Week
34
34.5
35
35.5
36
36.5
37
37.5
38
38.5
39
39.5
40
41

After:

Hours per Week
34
34.5
35
35.5
36
36.5
37
37.5
38
38.5
39
39.5
40
41

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Furlough Reporting

Trial Courts

Senate Bill 75 requires retirement service credit and compensation earnable for CalPERS members employed by a trial court that are subject to mandatory furloughs during the 2009-2010 fiscal year be based on the amounts had the employee not been subject to mandatory furloughs.

To ensure members subject to the mandatory furloughs receive the proper service credit and retirement benefits, the following guidelines must be followed.

Two payroll entries, per pay period will be required for each member.

1. Report a reduced pay rate, attributed to the furloughs. This reduced pay rate will not be used for retirement calculations. Report the actual earnings.
2. Report a retroactive salary adjustment to bring the pay rate back up to the correct amount. Report the earnings as \$0.02.

If your reporting method is...	Then report the retroactive salary adjustment...
Pre-list or Create Payroll File in ACES	With your current payroll or on a supplemental payroll (PERS-AESD-624).
CalPERS Payroll reporting System	Using a supplemental payroll (PERS-AESD-624) or wait for the next service period to report the adjustment.

Example: Michael Santos has a normal monthly pay rate of \$3841.000. He is subject to one furlough day per month; each furlough day is a reduction of 4.615% of pay rate. His payroll would be reported as follows using the Supplemental Payroll Reporting Form (PERS-AESD-624):

(1)	(2) Mbr Name			(3)	(4) Service Period			(5)	(6)	(7)	Member Paid Contrib			(11) Survivor	(12) Work	(13)	Tax-Deferred								
	Last Name	F	M		Coverage	Mo	YR				Type	Pay Code	Pay Rate				Member Earnings	(8) Rate	(9) Code	(10) Amt.	Contrib Amount	Schd Code	Unit Code	Mbr contrib	
																								(14) Code	(15) Amt
SSN				Group	Mo	YR	Type	Code	Rate	Earnings	Rate	Code	Amt.	Amount	Code	Code	Code	Amt							
000-00-0000	SANTOS	M	R	70001	01	10	0	01	3663.74	3663.74	0.0700	00	0.00	0.00	173	000	11	247.13							
000-00-0000	SANTOS	M	R	70001	01	10	0	01	3841.00	0.02	0.0700	00	0.00	0.00	173	000	15	0.00							